

THE LAW OFFICES OF
ANDREW J. FRISCH

40 FULTON STREET
23RD FLOOR
NEW YORK, NEW YORK 10038

(212) 285-8000
FAX: (646) 304-0352
WWW.ANDREWFRISCH.COM

October 26, 2013

By ECF and E-mail

The Honorable Laura Taylor Swain
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: *United States v. Bonventre et al*, 10-cr-228 (LTS)

Dear Judge Swain:

On behalf of Daniel Bonventre, I write to request an extension of time within which to provide reciprocal notice for WeiserMazars, the experts who will respond to the government's tax expert. We seek an extension of two weeks from the time the government provides certain materials necessary for the completion of WeiserMazars' work, which materials we request herein.

On August 23, 2013, the government's deadline for expert notice, it identified its tax expert and provided her CV, but disclosed only that she would "testify generally about the 'tax harm' caused by the various tax frauds allegedly committed by the defendants." Gov't Letter of Aug. 23, 2013 at 7. Thereafter, on September 12, 2013, the government produced twenty-two charts summarizing calculations underlying specific alleged tax harms. The charts encompass approximately ten separate categories of benefits Mr. Bonventre allegedly received at various times between 1992 and 2008 and focused our tax experts on the specifics of the government's calculations of alleged tax harms. On October 8, 2013, the first day of jury selection, the government supplemented its disclosure of September 12, 2013, by providing documents constituting "backup" for the charts, some of which had been identified on the government's summary charts, and others of which had not been so identified. A conservative estimate of the volume of documents already reviewed by our tax experts is approximately 500,000 pages. The work underlying the expert analysis is complex and time-consuming.

At a conference with the Court on October 9, 2013, the parties discussed Mr. Bonventre's problem with locating all relevant checks and bank statements within GX 206-7, an approximate 500,000-page amalgamation of checks and bank statements relating to a Chase Bank account on which checks to Mr. Bonventre were drawn. The government reported to Your Honor that, the day before, it had produced its "backup" for its summary charts, which the government said had been cited on the charts. At the conference, I asked Your Honor to permit Mr. Bonventre to make his reciprocal tax expert disclosure by today, October 26, 2013. Your Honor granted my request without objection.

In preparation for the reciprocal tax expert notice due today, our tax experts have advised us of substantial gaps in the government's backup that are essential for an accurate and complete analysis. The documents needed are as follows:

1. General Ledgers for the years 1992-95, 1997 and 2001;
2. Full year-end General Ledgers for 2005-08;
3. The firm's Great Plains accounting system for 1992-95;
4. Complete sub-ledgers for all General Ledgers and Great Plains accounting systems;
5. All adjusting entries for the Bonventre investment advisory account;
6. Schedule Cs for Bernard L. Madoff's tax returns for 1992-2000 and 2002, and the full returns for years when the firm was an LLC;
7. Mr. Bonventre's American Express statements for the following years or months:

January 2006;
January-February 2005;
1992-2004.

We recognize that the volume of the records underlying the calculation of the tax harms is great, and our hope is that the government can provide a CD of these gaps just as it did in providing copies of backup on October 8, 2013.

The experts advise us that they will work as expeditiously as possible upon receipt of these documents to complete their work and help us provide reciprocal tax expert notice within two weeks of their receipt thereof. While we continue to believe that the timing of the government's disclosures to date has already prejudiced Mr. Bonventre, we respect Your Honor's rulings and will provide reciprocal tax expert notice within two weeks of the government filling the above-identified gaps (or advising that no such documents exist). Until that time, we ask that

the government not call David Friebling (Mr. Madoff's accountant), its tax expert or any other witness who will give testimony related to the tax charges against Mr. Bonventre until our tax experts are able to complete their analysis.

Respectfully submitted,

/s/

Andrew J. Frisch

cc: All counsel